ABSTRACT OF THE DISCLOSURE

A dummy listener and right and left speakers 13 and 14 are disposed in an anechoic room as a model of the layout of those a car cabin 15 or the like. Transfer functions ALL, ALR, ARL and ARR in a space ranging from the speakers 13 and 14 to the right and left ears of a listener 16 in a car cabin 15 or the like are calculated from impulse response series aLL(t) to aRR(t) obtained when pulse sounds are respectively emitted from the speakers 13 and 14. A correction circuit 10b contains correction transfer functions H11, H12, H21 and H22, which are obtained by an inverse matrix of a 2-row and 2-column regular matrix of which the elements are the transfer functions ALL, ALR, ARL and ARR. Audio signals SL and SR on which head related transfer functions are superimposed are applied to the correction circuit 10b, and the output signals of the correction circuit 10b are supplied to the speakers 13 and 14.